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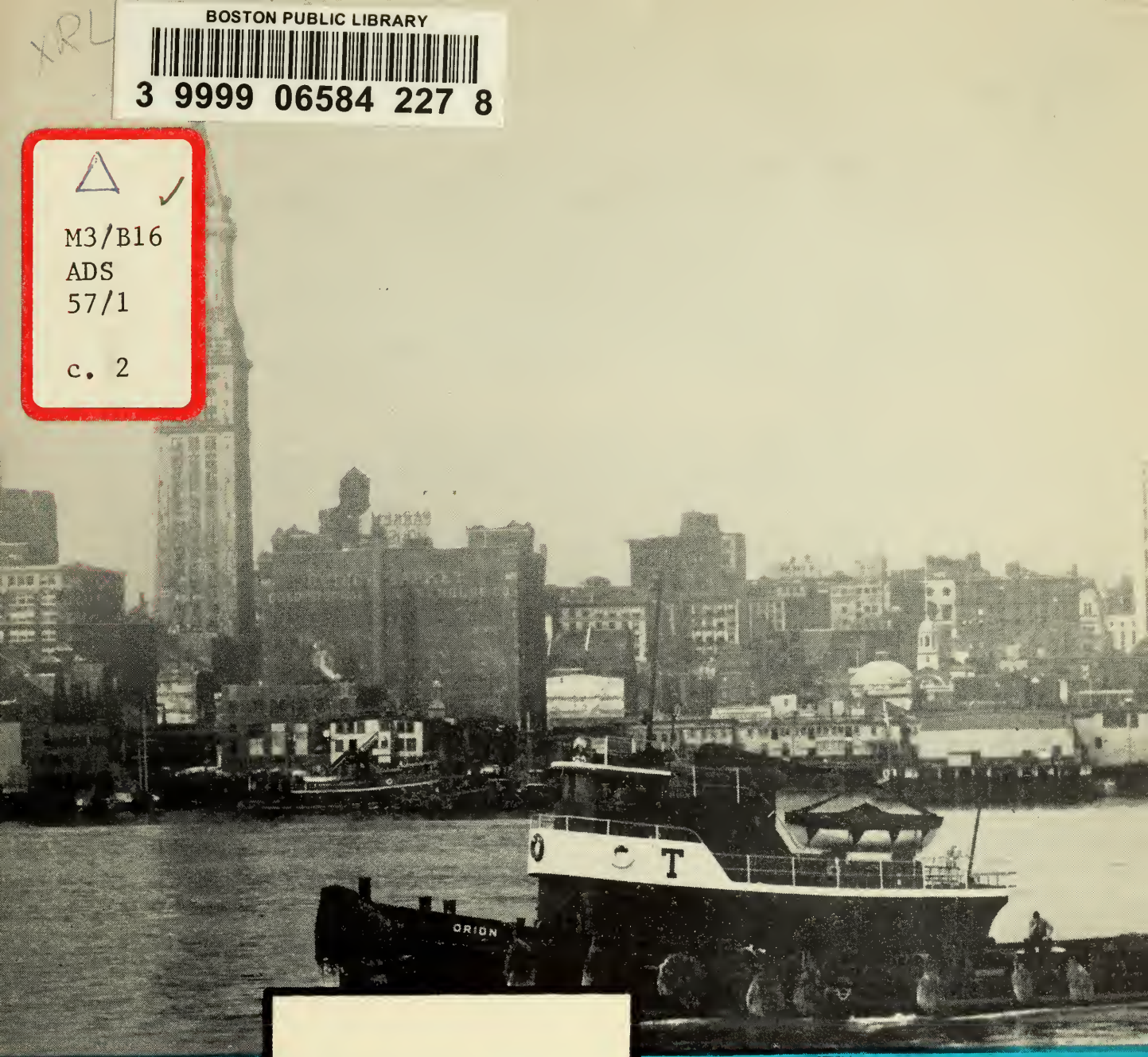


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TAX

THE BOSTON

STORY

THE FACTS AND FIGURES OF BOSTON



This is the Story Of the City of Boston

HEART of one of America's great metropolitan areas. The story of a heart straining to meet the demands of a faster, newer way of life.

It's the story of 750,000 people straining to provide the services of local government for themselves and for a day time population of 1,500,000 within the restrictions of a revenue system dictated by the Commonwealth of Massachusetts — the same revenue system which the Commonwealth provides to meet the problem of Mashpee, Taunton, Pittsfield and all the cities and towns of the Bay State.

In these few pages, we in Boston hope to show our fellow citizens of Massachusetts, and particularly, our neighbors and friends in the great metropolitan area, the seriousness of our problem.

We will appeal to your intelligent self-interest because, unless the heart of our metropolitan body is strengthened, every member of that metropolitan body will suffer.





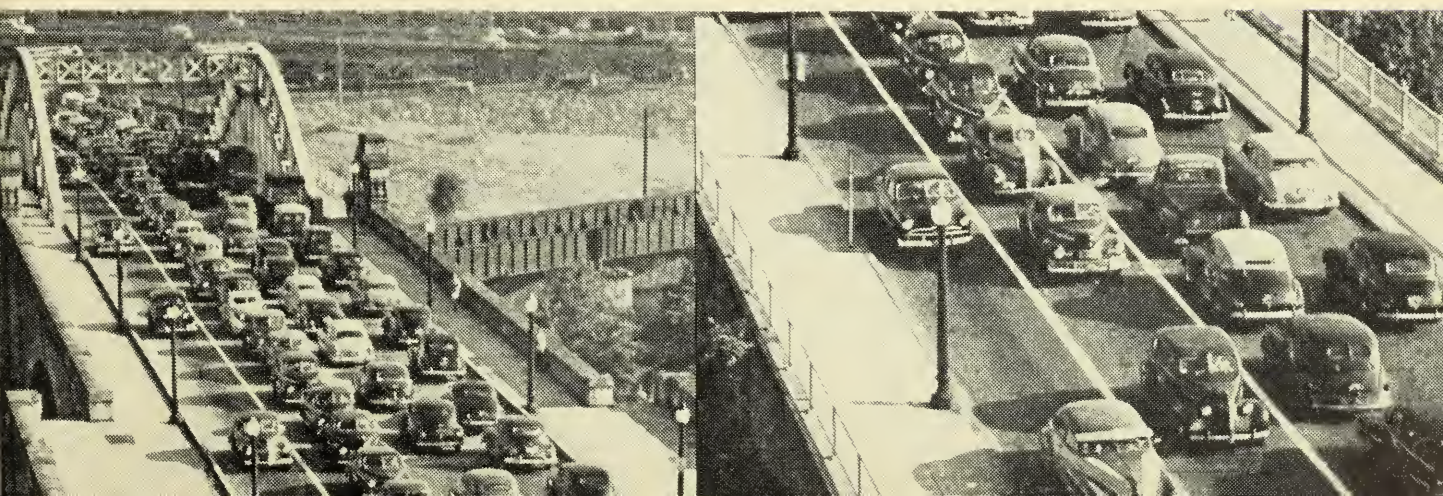
Boston Hit by Automobiles

The devastation caused by all the automobile accidents in 30 years cannot compare to the destruction which this invention has created in Boston.

In 30 years the economic changes, largely due to the automobile, have done this:

- **REDUCED** the assessed value of real and personal property in Boston by $\frac{1}{2}$ BILLION DOLLARS.
- **INCREASED** the assessed value of real and personal property in the 42 cities and towns surrounding Boston by ONE BILLION DOLLARS.

If Boston in 1955 had the same assessed value of real and personal property as it had in 1925, its tax rate would have been \$57.76 (instead of \$69.80) as compared with a Metropolitan composite rate of \$52.41.



METROPOLITAN AREA



CORPORATE BOSTON

HERE IS THE STORY OF *Thirty Years of Taxing Real and Personal Property*

IN BOSTON

\$1,862,799,000.
1,541,500,000.

- **Boston lost 17 %**

49,736,733.
107,596,700.

- **Boston spent 116 % more**

\$26.70
69.80

IN THE METROPOLITAN BOSTON AREA OF 42 CITIES AND TOWNS

1925 Valuation (1) \$1,615,561,000.
1955 Valuation 2,668,027,000.

- **Outside Boston gained 65 %**

1925 Tax Levy (2) 47,101,251.
1955 Tax Levy 139,830,492.

- **Outside Boston spent 196 % more**

1925 Tax Rate (3) \$29.11 (Composite)
1955 Tax Rate 52.41 (Composite)

- (1) **VALUATION** — The dollar value assigned to real and personal wealth for the purpose of assessing taxes.
- (2) **TAX LEVY** — The amount required to be raised from the owners of real and personal property in order to meet the costs of government.
- (3) **TAX RATE** — For each \$1000 of valuation of real and personal property the owner must pay this amount to meet the costs of government.

But this is not the end of the story of the falling tax base, for on the next page you will see, as the tax rate has *risen*, values continue to *fall* and the problem gets worse as the 1956 tax rate goes to \$78.70.

Sample of Downtown Assessments

LOCALITY	1925 Assessments	1956 Assessments	Protested (1)* Assessments	Owners (2)* Estimate
TEMPLE PLACE (Entire)	\$10,335,000.	\$ 8,220,000.	\$ 7,995,000.	\$ 4,887,000.
BOYLSTON STREET (From Washington to Berkeley)	23,088,000.	18,873,000.	14,476,000.	9,830,000.
MILK STREET (Entire)	29,722,000.	24,829,000.	13,677,000.	11,461,000.
BEACON STREET (From Tremont to Arlington)	9,968,000.	6,599,000.	4,822,000.	3,865,000.
STATE STREET (From Washington to Kilby)	18,740,000.	7,670,000.	5,995,000.	4,295,000.
SCHOOL STREET (Entire)	7,543,000.	6,335,000.	6,225,000.	4,345,000.
TREMONT STREET (From Winter to Mason)	18,323,000.	10,449,000.	9,069,000.	5,620,000.
TOTALS	\$117,719,000.	\$82,975,000.	\$62,259,000.	\$44,303,000.

But What About Cutting Expenses?

THE foregoing clearly demonstrates Boston's grave situation, but many persons ask why expenses cannot be cut. The following table shows a comparison of the actual dollars levied on owners of real and personal property by the various cities and towns of the Metropolitan Area.

* (1) Valuations appealed and (2) Value claimed by owners.

CITY OR TOWN	ASSESSED VALUE OF REAL AND PERSONAL PROPERTY AND TAX RATE				TAXES COLLECTED FROM OWNERS OF REAL AND PERSONAL PROPERTY			
	1925		1955		1925		1955	
	TOTAL	TAX RATE	TOTAL	TAX RATE	TAX LEVY	TAX LEVY	TAX LEVY	INCREASE IN DOLLARS % INCREASE
BOSTON	1,862,799*	26.70	1,541,500 *	69.80	49,736,733	107,596,700	57,859,967	116.3
TOTALS All cities and towns outside Boston	1,615,561		2,668,027		47,101,251	139,830,492	92,729,241	196.8
ARLINGTON	42,287	30.00	73,998	59.20	1,268,610	4,380,681	3,112,071	245.3
BELMONT	26,079	30.70	62,808	40.00	800,625	2,512,320	1,711,695	213.7
BRAINTREE	16,674	28.80	47,016	59.90	480,211	2,816,358	2,336,147	492.7
BROOKLINE	136,797	19.20	168,040	45.00	2,626,502	7,561,800	4,935,298	187.9
CAMBRIDGE	166,483	32.50	226,405	49.80	5,410,697	11,274,969	5,864,272	108.3
CANTON	8,191	29.00	13,535	61.80	237,539	836,463	598,924	252.1
CHELSEA	52,701	38.80	46,789	69.00	2,044,798	3,228,441	1,183,643	57.8
COHASSET	9,363	26.00	12,124	57.00	243,438	691,068	447,630	183.8
DEDHAM	19,729	31.20	37,372	48.60	615,544	1,816,279	1,200,735	195.0
DOVER	3,353	22.90	5,493	38.00	76,783	208,734	131,951	171.8
EVERETT	55,627	32.20	98,209	45.60	1,791,189	4,478,330	2,687,141	150.0
HINGHAM	13,435	23.30	29,026	58.00	313,035	1,683,508	1,370,473	437.8
HULL	16,972	29.50	22,689	57.00	500,674	1,293,273	792,599	158.3
LEXINGTON	14,648	35.70	49,071	48.00	522,933	2,355,408	1,832,472	350.4
LYNN	102,056	35.80	142,899	62.20	3,653,604	8,888,317	5,234,713	143.2
MALDEN	59,323	32.20	85,583	59.80	1,910,200	5,117,863	3,207,663	167.9
MEDFORD	59,441	33.20	99,848	52.20	1,973,441	5,212,065	3,238,624	164.1
MELROSE	25,574	32.20	48,100	55.40	823,482	2,664,740	1,841,258	223.5

MILTON	24,388	23.80	48,278	46.00	580,434	2,220,788	1,640,354	282.6
NAHANT	4,304	31.00	6,034	63.50	133,424	383,159	249,735	187.1
NEEDHAM	13,814	32.00	54,138	50.00	442,048	2,706,900	2,264,852	512.3
NEWTON	117,850	27.40	241,395	46.80	3,229,090	11,297,286	8,068,196	249.8
NORWOOD	19,612	26.50	37,899	50.00	519,718	1,894,950	1,375,232	264.6
QUINCY	109,053	27.00	160,963	60.60	2,944,431	9,754,357	6,809,926	231.2
READING	13,283	33.75	30,385	53.60	448,301	1,628,636	1,180,335	263.2
REVERE	38,021	48.80	59,453	63.80	1,855,424	3,793,101	1,937,677	104.4
SAUGUS	11,893	37.85	24,796	59.90	450,150	1,485,280	1,035,130	229.9
SOMERVILLE	104,796	27.40	133,039	63.20	2,871,410	8,408,064	5,536,654	192.8
STONEHAM	10,603	34.00	24,185	54.00	360,502	1,305,990	945,488	262.2
STOUGHTON	7,313	36.80	16,347	68.00	269,118	1,111,596	842,478	313.0
SWAMPSCOTT	19,513	26.00	31,083	51.00	507,388	1,585,233	1,077,845	212.4
WAKEFIELD	19,983	35.60	32,037	59.20	711,394	1,896,590	1,185,196	166.6
WALPOLE	10,948	31.50	23,967	50.60	345,996	1,212,730	866,734	250.5
WALTHAM	48,843	31.40	83,393	53.50	1,533,670	4,461,525	2,927,855	190.9
WATERTOWN	38,695	30.20	71,127	51.40	1,168,589	3,655,927	2,487,338	212.8
WELLESLEY	27,705	25.00	64,219	45.50	692,625	2,921,964	2,229,339	321.8
WESTON	7,377	19.50	20,512	40.00	143,851	820,480	676,629	470.3
WESTWOOD	3,808	27.00	17,483	55.00	102,816	961,565	858,749	835.2
WEYMOUTH	30,759	21.50	106,583	40.00	661,318	4,263,320	3,602,002	544.6
WINCHESTER	22,999	28.00	44,618	43.60	643,972	1,945,344	1,301,372	202.0
WINTHROP	22,659	25.20	28,511	52.00	571,006	1,482,572	911,566	159.6
WOBURN	18,713	33.20	38,577	41.80	621,271	1,612,518	991,247	159.5

*000's omitted

The 1957 Maintenance Budget

THIS IS amount recommended by the Mayor for maintenance costs of city and county departments, exclusive of schools. It is 1.07% above 1956.

It is about \$6,000,000 *below* the requests of department heads.

PERSONNEL COSTS

Percent of
Total Budget

61%

(Salaries, wages,
pension requirements, etc.):

Personnel costs represent three fifths of the total budget appropriations. As of January 1, 1957, the number of city, county and school employees totaled 22,640. This is a net decrease of 72 from 1956, arrived at as follows: decrease in number of city employees, 117; decrease in number of county employees, 2; increase in number of school employees, 47. Per thousand of population, Boston has 28.1 employees. Seven cities in Massachusetts, with a population of 100,000 or more, not including Boston, have an average of 26.2 employees per thousand. Fall River is lowest with 23.9. Newton is highest with 30.6. In considering the number of employees per thousand of population, it must be remembered that the totals of no other city include county employees. Boston's total includes 1,162 county employees. If this number is subtracted from the Boston total, *as it should be for comparative purposes*, the number of employees in Boston per thousand of population would be 26.7, almost exactly the same as the figure for the seven other large cities in Massachusetts.

HOSPITAL DEPT. (Supplies —
Medical, Fuel, Food):



3.14

WELFARE DISBURSEMENTS:

18.88

TELEPHONE SERVICE:



.253

BOARD AND CARE OF PERSONS:

.048

VETERANS' SERVICES:



1.44

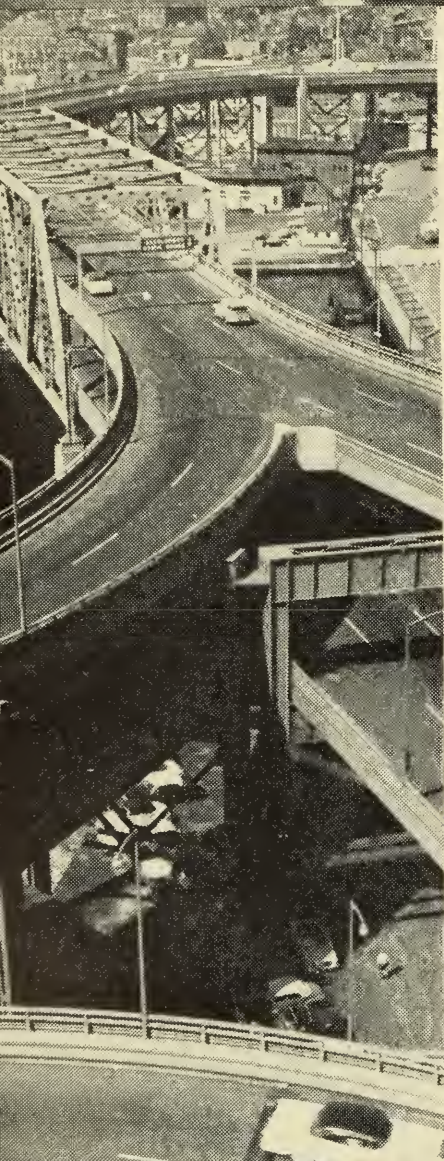
and The Services It Provides

RESERVE FUND:  .131	WORKMEN'S COMPENSATION: .175	EXECUTIONS OF COURT:  .350
POLICE DEPARTMENT (Not including salaries): .778	FIRE DEPARTMENT (Not including salaries):  .832	FUEL, OIL, COAL, ETC.: .303
BOOKS, FILMS, RECORDINGS:  .260	COUNTY EXPENSES (Not including salaries): 1.82	ELECTRICITY, GAS, STEAM:  .473
SNOW REMOVAL: .350	COLLECTION AND DISPOSAL OF WASTE:  2.25	MAINTENANCE OF TABULATING EQUIPMENT AND ELEVATORS: .118
LIGHTING OF STREETS:  1.37	RENTS: .097	EQUALIZATION SURVEY:  .087

The above analysis of expenditures for 1957 indicates the variety of purposes for which money is appropriated. The figures used are percentages of the total budget. To translate the figures into dollars use the following formula.

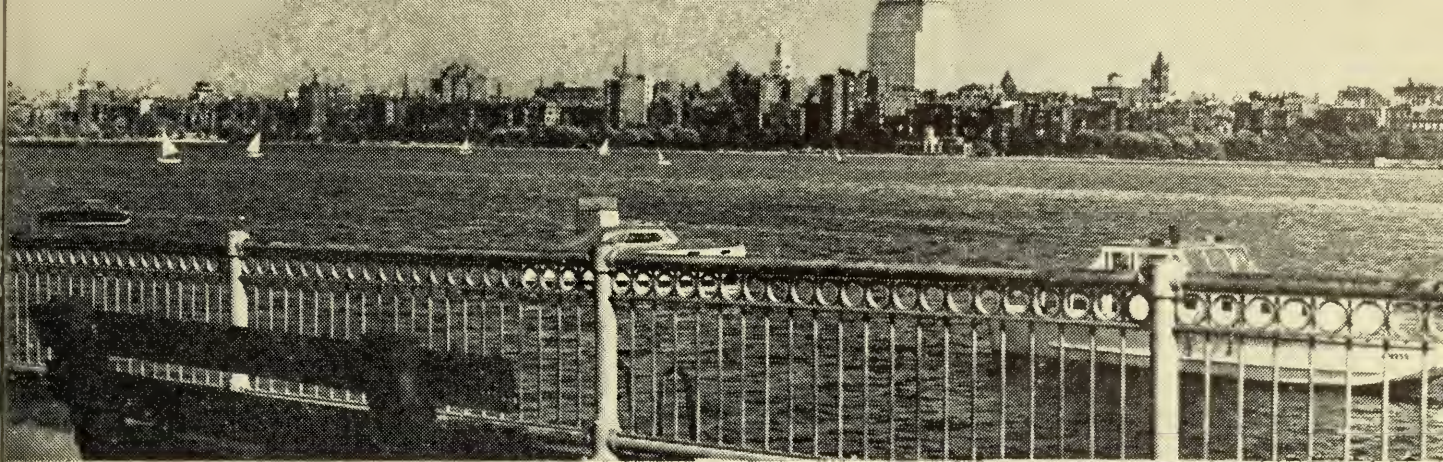
1.000% — \$1,142,425.
 .100% — 114,242.
 .010% — 11,424.

The percentages do not total 100% because of the number and kind of separate items which could not be represented. Such items omitted are material for public works, parks, cemeteries and playgrounds; also, repairs, transportation, postage and many types of services and supplies. As a result of study by the Boston City Council the recommended budget was further reduced \$1,292,000.00 or 1.13%.

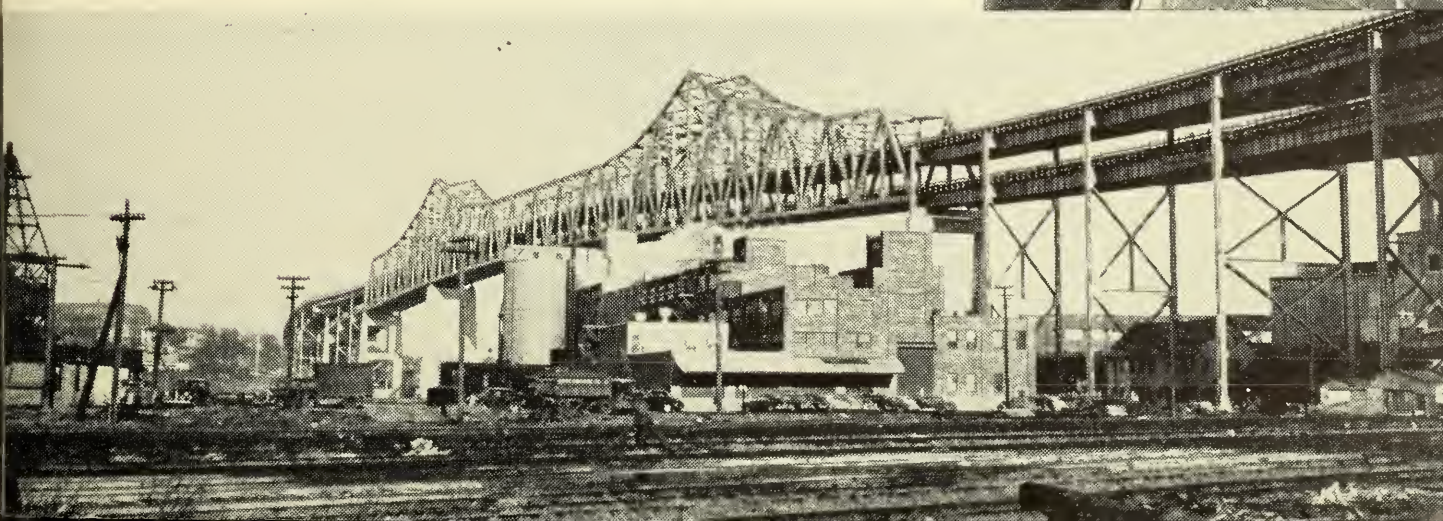


The foregoing pages demonstrate that the revolution in urban living which is taking place around us is destroying the resources of the City of Boston. In spite of careful management by city officials, the problem as of the Spring of 1957 is acute.





The time has come when the people of Massachusetts, of the Metropolitan area, and of corporate Boston must decide upon some plan for managing the problems of local government within their dynamic Metropolitan Area, ranking sixth among such areas in America.



On these pages we call attention to some of the projects now under way or proposed by private enterprise. These projects and proposals are the visible evidence of faith and confidence in the long range economic future of a Greater Boston.



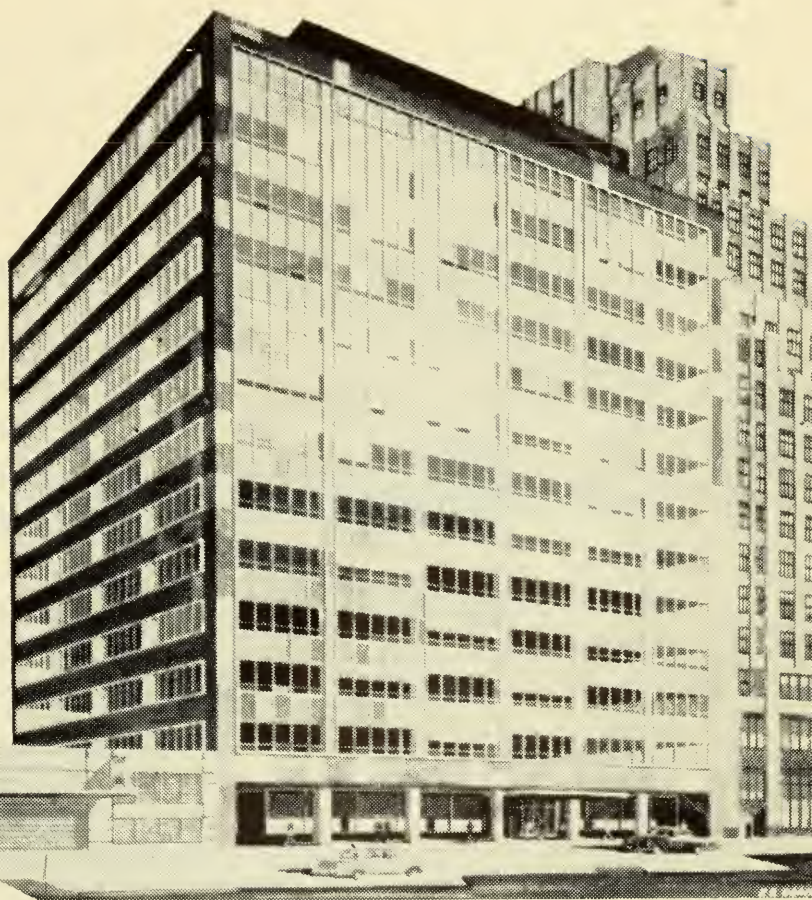
The Prudential Center 50 stories above street level. Four smaller towers will provide 1250 dwelling units.



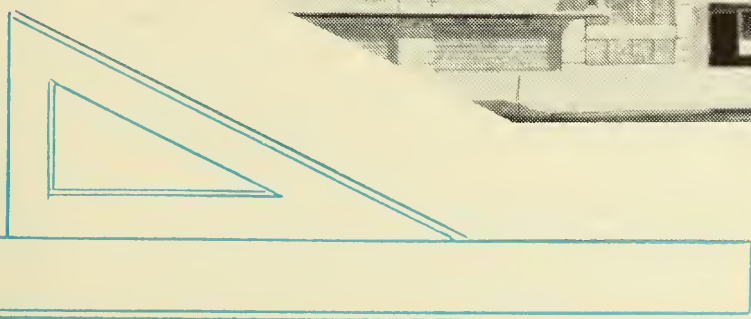


*International Business Machine Building,
Clarendon and Boylston Sts.*

But, unless the City of Boston has sufficient new revenue to bring down the tax rate on real and personal property to permit new taxable construction on a competitive basis, our efforts will be in vain.



*Godfrey L. Cabot Building
at 101 Federal St.*



When Do We Do Something About It?

THE people of Boston have no power to enact a revenue measure to solve their problem.

Without special State legislation to spread over future years the charges which must be met in 1957, they face an \$85. tax rate based on a strict economy budget — which makes no provision for underpaid city employees now paid below the prevailing rates for state, city and town employees in the metropolitan area.

An \$85. tax rate means an increase of 21.8% in 2 years and there is no reason to believe that it will not increase a like amount in the next two years.

This would invite disaster for the City of Boston, Metropolitan Boston and the Commonwealth of Massachusetts.

THE time has come to face the crisis in Boston and to face the conditions which produced this crisis, namely, the lack of adequate income from sources other than real and personal property to meet the problems of Boston, the heart of the economic life of Massachusetts.

Because

- (1) The State needs additional revenue.
- (2) The City of Boston *must have* additional revenue.
- (3) The other cities and towns should have additional revenue.

But the problem of the City of Boston must be considered separately. Its special need for revenue, *because of its declining tax base*, makes its problem unique and makes it imperative that it should receive a minimum of \$25,000,000 annually "off the top" — just like the State government — out of any new state imposed tax. It should have this amount for at least 5 years, or until such time as its Urban Renewal Program, Prudential Center, Governmental Center and various new projects of private enterprise have begun to add value to its tax base and its real estate tax rate is reasonably close to the average for the Metropolitan Area.

We began this story with an appeal to the intelligent self interest of the people of Massachusetts and particularly to the people of Greater Boston.

Today.....Early in 1957

we must decide whether or not the City of Boston and the cities and towns surrounding it are destined to be a great Metropolitan Area of America.



BOSTON, for the common good of our whole community and State, must be a healthy and progressive city. Its problems should be known and they should be understood. The foregoing pages set forth the Boston situation as it is today.

We feel that a clearer understanding of that situation will result in the sort of consideration and help which Boston must have. This is the sole purpose of publishing this booklet.

John A. Breen
MAYOR